



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION-STATE TAX

The 17th March, 2020

No. FTX/56/2017/Pt-III/419.- In exercise of the powers conferred by sub-rule (4) of rule 48 of the Assam Goods and Services Tax Rules, 2017 (hereinafter referred to as the "said Rules"), the Governor of Assam, on the recommendations of the Council, hereby pleased to notify registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said Rules in respect of supply of goods or services or both to a registered person.

This notification shall come into force from the 1st day of April, 2020.

S. JAGANNATHAN,

Commissioner & Secretary to the Government of Assam,
Finance Department.